

# Production costa 'GU/'

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# Essence of cost

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The cost of products (works, services) is a valuation of the current costs of production and sales of products, works, services. It includes the costs of natural resources used in the production and sale of products (works, services), raw materials, materials, fuel, energy, fixed assets in terms of depreciation, labor resources (wages)

# Cost functions

accounting and control of all costs of production and implementation

wholesale price base

economic rationale for the feasibility of investing real investment

**cost functions**

economic substantiation and adoption of any management decisions, etc.

base for determining profit and profitability

determination of optimal enterprise size

# ВИДЫ СЕБЕСТОИМОСТИ ПРОДУКЦИИ

## ● ПО ВРЕМЕНИ ФОРМИРОВАНИЯ ЗАТРАТ

- ПЛАНОВАЯ;
- ФАКТИЧЕСКАЯ;
- НОРМАТИВНАЯ;
- СМЕТНАЯ.

## ● ПО ДЛИТЕЛЬНОСТИ РАСЧЕТНОГО ПЕРИОДА

- МЕСЯЧНАЯ;
- КВАРТАЛЬНАЯ;
- ГОДОВАЯ.

## ● ПО МЕСТУ ФОРМИРОВАНИЯ ЗАТРАТ

- ЦЕХОВАЯ;
- ПРОИЗВОДСТВЕННАЯ;
- ПОЛНАЯ.

## ● ПО СОСТАВУ ПРОДУКЦИИ

- ТОВАРНОЙ  
ПРОДУКЦИИ;
- ВАЛОВОЙ ПРОДУКЦИИ;
- РЕАЛИЗОВАННОЙ;
- НЕЗАВЕРШЕННОГО  
ПРОИЗВОДСТВА.

# PRODUCT COST INDICATORS

MICROECONOMICS  
COSTS: INTERNAL  
AND EXTERNAL;  
GENERAL, MEDIUM,  
LIMIT.

ENTERPRISE  
ECONOMY  
EXPENSES:  
"EXTERNAL";  
GENERAL,  
SEPARATE  
PRODUCT TYPES,  
MEDIUM.

# CLASSIFICATION OF COSTS

- ON RESPONSIBILITY CENTERS (PLACE OF EMERGENCE);
- BY TYPES OF PRODUCTS, WORK OF SERVICES;
- ON THE DEGREE OF UNITY OF COMPOSITION (UNIFORMITY);
- ON THE METHOD OF REMOVING TO SEPARATE TYPES OF PRODUCTION;
- ACCORDING TO THE VOLUME OF PRODUCTION; BY CALENDAR PERIOD;
- ON THE EXPENSIBILITY OF COSTS;
- TO DETERMINE THE RELATIONSHIP TO THE COST OF PRODUCT;
- BY COST (ECONOMIC CRITERIA).

# CLASSIFICATION OF COSTS BY UNIFORMITY

- SINGLE ELEMENT (SIMPLE) HAVE A UNIFORM ECONOMIC CONTENT: RAW MATERIALS AND MATERIALS; FUEL AND ENERGY; WAGE, AMORTIZATION.
- COMPLEX DIFFERENT IN COMPOSITION, INCLUDE SEVERAL TYPES OF SINGLE ELEMENTARY COSTS: GENERAL PRODUCTION, ADMINISTRATIVE, SHOP AND .

# BY METHOD OF RELATING TO INDIVIDUAL TYPES OF PRODUCTS

- DIRECT DIRECTLY RELATED TO A SPECIFIC PRODUCT UNIT, TK DIRECTLY CONNECTED WITH ITS MANUFACTURING.

- INDIRECT (INDIRECT) DETERMINED BY THE PRODUCTION PROCESS IN GENERAL, THEREFORE CAN NOT BE RELATED TO THE PRODUCT UNIT.



# COSTS DEPENDING ON THE VOLUME OF PRODUCTION

CONSTANT

VARIABLES

CONTINGENTLY-CONSTANT

UNPROPORTIONAL

PROPORTIONAL

PROGRESSIVE

RECLAIMERS

# BY CALENDAR PERIODS

- CURRENT - constant, ordinary expenses or at intervals of less than a month;
- LONG TERM - on a contract for more than 9 months;  
DISPOSABLE - are carried out once and ensure the production process for a long time (one-time).

# ON THE COST OF PRODUCT

- PRODUCT COSTS FORM PRODUCTIVE COST OF PRODUCT - RELATED TO THE PRODUCT PRODUCTION FUNCTION.

- PERIOD COSTS NOT INCLUDED IN PRODUCTION COST OF PRODUCT- ON MANAGEMENT, SALES, OTHER OPERATING EXPENSES.

# METHODS FOR DETERMINING COST

- DIRECT ACCOUNT
- IN FACT;
- NORMATIVE;
- SETTLEMENT ANALYTICAL.
- FACTOR (PARAMETRIC) ON TECHNICAL AND ECONOMIC FACTORS;
- INDEX
- INFLUENCE OF CHANGES IN THE COST OF ECONOMIC RESOURCES;
- SYSTEM "DIRECT - COSTING".

# Costs not included in the cost of goods sold:

- ADMINISTRATIVE COSTS - general business expenses aimed at the maintenance and management of the enterprise;
- COSTS FOR SALES - associated with the sale (sales) of products, goods, works, services - commercial: warehouse, advertising, customs duties, marketing;
- OTHER OPERATING COSTS. The exception is RECOGNIZED COSTS, which under certain conditions (appropriate permits) can be considered as production costs.

**Thanks for attention**